



BERBERICH TRAHAN & CO., P.A.

Certified Public Accountants

VALEO BEHAVIORAL HEALTH CARE, INC., VALEO CRP, INC. AND THE VALEO FOUNDATION

CONSOLIDATED FINANCIAL STATEMENTS

WITH SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2015

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

CONSOLIDATED FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION

Year Ended December 31, 2015

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BERBERICH TRAHAN & CO., P.A.
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INDEPENDENT AUDITOR'S REPORT

The Boards of Directors

Valeo Behavioral Health Care, Inc., Valeo CRP, Inc. and The Valeo Foundation:

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Valeo Behavioral Health Care, Inc. (Valeo), Valeo CRP, Inc. (CRP) and The Valeo Foundation (the Foundation) (collectively, the Organization), which comprise the consolidated statement of financial position as of December 31, 2015, and the related consolidated statements of activities and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement. The financial statements of CRP and the Foundation were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Organization at December 31, 2015 and the changes in its net assets and cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The schedules listed under supplementary information in the accompanying table of contents including the schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 1, 2016 on our consideration of Valeo's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Valeo's internal control over financial reporting and compliance.

Berberich Trahan + Co., P.A.

July 1, 2016
Topeka, Kansas

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

December 31, 2015

ASSETS

Current assets:		
Cash and cash equivalents	\$	1,480,174
Operating investments		7,296,888
Accounts receivable, net		1,511,104
Interest receivable		38,696
Grants receivable		92,704
Other receivable		203,327
Prepaid expenses		488,354
Total current assets		11,111,247
Cash and cash equivalents, board designated		631,368
Operating investments, board designated		848,545
Property and equipment, net of accumulated depreciation		7,962,331
Other assets:		
Financing costs, net of accumulated amortization		24,032
Total assets	\$	20,577,523

LIABILITIES AND NET ASSETS

Current liabilities:		
Current portion of long-term debt	\$	240,000
Accounts payable		124,730
Accrued payroll		692,227
Accrued vacation		585,203
Other accrued expenses		230,652
Unearned revenue		199,681
Total current liabilities		2,072,493
Long-term debt, less current portion, net of discount		239,961
Total liabilities		2,312,454
Net assets:		
Unrestricted:		
Board designated		1,585,581
Undesignated		16,666,907
Temporarily restricted		12,581
Total net assets		18,265,069
Total liabilities and net assets	\$	20,577,523

See accompanying notes to consolidated financial statements.

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

CONSOLIDATED STATEMENT OF ACTIVITIES

Year Ended December 31, 2015

Unrestricted net assets:		
Revenues and support:		
Net patient fees	\$	15,621,463
State mental health funds		1,812,444
Federal grants and contracts		3,303,594
Shawnee County taxes		1,555,785
City of Topeka taxes		280,000
Interest and investment income		135,656
Donations		34,088
Miscellaneous		464,856
Net assets released from restriction - program support		419
Total revenues and support		<u>23,208,305</u>
Expenses:		
Salaries and fringe benefits		15,778,026
Payments to other organizations		2,213,567
Depreciation and amortization		711,770
Telephone and utilities		577,440
Food and client supplies		499,092
Maintenance and repairs		347,617
Meetings and travel		229,997
Rents		72,768
Advertising		138,416
Printing and postage		40,821
Professional services		295,217
General and professional liability insurance		97,540
Seminars		72,929
Office supplies		105,774
Data processing supplies and support		464,513
Interest expense		14,300
Client transportation		81,569
Medical supplies		31,266
Medical services		20,994
Dues and memberships		47,159
Non-capital equipment		52,893
Property insurance		117,966
Books and library materials		5,312
Miscellaneous		136,341
Total expenses		<u>22,153,287</u>
Change in unrestricted net assets		<u>1,055,018</u>
Temporarily restricted net assets:		
Contributions		13,000
Net assets released from restriction - program support		(419)
Change in temporarily restricted net assets		<u>12,581</u>
Change in net assets		<u>1,067,599</u>
Net assets, beginning of year		<u>17,197,470</u>
Net assets, end of year	\$	<u><u>18,265,069</u></u>

See accompanying notes to consolidated financial statements.

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

CONSOLIDATED STATEMENT OF CASH FLOWS

Year Ended December 31, 2015

Cash flows from operating activities:	
Change in net assets	\$ 1,067,599
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	711,770
Realized gain on investments	(376,968)
Unrealized loss on investments	415,093
Loss on disposal of property and equipment	385
Changes in assets and liabilities:	
Accounts receivable	(228,655)
Interest receivable	6,797
Grants receivable	(23,715)
Other receivable	30,335
Prepaid expenses	(245,450)
Accounts payable	(30,895)
Accrued payroll	71,209
Accrued vacation	(4,203)
Other accrued expenses	(321,130)
Unearned revenue	199,681
Net cash provided by operating activities	<u>1,271,853</u>
Cash flows from investing activities:	
Purchase of property and equipment	(156,539)
Proceeds from redemption of investments	325,000
Purchase of investments	(496,436)
Net cash used in investing activities	<u>(327,975)</u>
Cash flows from financing activities:	
Principal payments on certificates	(226,982)
Net increase in cash and cash equivalents	716,896
Cash and cash equivalents, beginning of year	<u>1,394,646</u>
Cash and cash equivalents, end of year	<u>\$ 2,111,542</u>
Cash and cash equivalents consisted of the following:	
Cash and cash equivalents	\$ 1,480,174
Cash and cash equivalents, board designated	631,368
	<u>\$ 2,111,542</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:	
Cash paid for interest	<u>\$ 14,300</u>

See accompanying notes to consolidated financial statements.

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2015

1 - Organization and Summary of Significant Accounting Policies

Organization

Valeo Behavioral Health Care, Inc. (Valeo) is a comprehensive mental health center licensed by the State of Kansas with three major program components servicing Shawnee County, Kansas. The first program, Mental Health Services, provides a crisis stabilization unit and case management services to the long-term mentally ill adult population, screening, referrals, short-term outpatient mental health services, and a 24-hour crisis service. The second program, Medical Services, provides medication services to those who require psychotropic medications and monitoring. The third program, Valeo Recovery Center, provides residential and outpatient treatment for alcoholism and drug dependency.

Valeo CRP, Inc. (CRP) is a Kansas-based nonprofit organization established in 2001 to provide residential housing and care in Topeka, Kansas for individuals in need of continuing mental health care. Prior to 2001, a community residence program was operated by the Menninger Clinic (Menninger). In 2001, Menninger donated buildings with a fair value of \$ 1,735,000 to Valeo. Valeo established CRP for the purpose of continuing the community residence program. Valeo is the sole member of CRP.

The Valeo Foundation (the Foundation) was organized in 2010 as a nonprofit organization operating exclusively to provide support for mental health and substance abuse programs at Valeo and CRP to enhance the quality of life for families in the community. Valeo is the sole member of the Foundation.

Principles of Consolidation

The consolidated financial statements include the accounts of Valeo, CRP, and the Foundation (collectively, the Organization). CRP and the Foundation are controlled by Valeo since Valeo is the sole member of CRP and the Foundation. All three entities are also under common management.

Consolidated Statement of Cash Flows

For purposes of the consolidated statement of cash flows, cash and cash equivalents include petty cash, checking accounts and money market accounts, which have original maturities of three months or less.

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

1 - Organization and Summary of Significant Accounting Policies (Continued)

Deposits

The Organization maintains deposits in banks. These deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$ 250,000 per bank. The Organization's deposits may have exceeded the FDIC insurance limits during the year ended December 31, 2015.

Operating Investments

Investments are recorded at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Organization invests in mutual funds, federal government securities, corporate and municipal bonds, fixed income funds, and money market funds.

The Organization also invests in certificates of deposit which are recorded at cost as they are not affected by market changes.

Accounts Receivable

Accounts receivable consists of amounts due directly from patients or from third-party payors for services rendered. Receivables due directly from patients are carried at the original hourly charge for the service provided less amounts covered by third-party payors and less an estimated allowance for doubtful accounts based on a review of all outstanding amounts. Management determines the allowance for doubtful accounts based on historical experience, patient financial history, and current economic conditions. Third-party payor receivables are carried at a net amount determined by the original hourly charge for the service provided, less an estimate for contractual adjustments or discounts provided to third-party payors. Patient receivables are written off to bad debt when deemed uncollectible. After all third-party sources have been billed, individual consumers are given ninety days to pay their balances. When a balance is greater than ninety days old, the Organization determines whether the account should be sent to a collection agency or written off.

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

1 - Organization and Summary of Significant Accounting Policies (Continued)

Property and Equipment

Property and equipment are carried at cost for purchases greater than \$ 500. Contributed property and equipment is stated at the fair market value at the date of contribution. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from three to thirty years. Maintenance and repairs are charged to expense. Significant renewals and betterments are capitalized. Gains or losses on dispositions of property and equipment are included in revenue and expense.

Financing Costs

Financing costs are being amortized using a method which approximates the effective interest method over the term of the certificates of participation. Amortization expense for the year ended December 31, 2015 was \$ 11,301.

Accrued Vacation

Personal leave is accrued at varying rates based on years of service. A maximum of thirty days of vacation leave may be accrued by any employee.

Net Assets

The Organization reports gifts of cash and other assets as restricted revenue if they are received with donor or grantor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the consolidated statement of activities as net assets released from restrictions. Contributions whose use is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization are recorded as permanently restricted net assets. As of December 31, 2015, the Organization had temporarily restricted net assets of \$ 12,581, restricted for Valeo program purposes, and no permanently restricted net assets.

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

1 - Organization and Summary of Significant Accounting Policies (Continued)

Revenue Recognition

Net patient fees are reported at the estimated net realizable amounts from patients, third-party payors, and others for service rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered, and adjusted in future periods as final settlements are determined.

Advertising Costs

Advertising costs are charged to operations when incurred. For the year ended December 31, 2015, advertising costs totaled \$ 138,416.

Functional Expense Allocation

The costs of providing the various programs and other activities have been summarized on a functional basis in Note 10 to the consolidated financial statements. Accordingly, certain costs have been allocated among the programs and supporting services on the basis of benefits received from the associated costs. Affiliates are sub-recipients of federal, state, and local moneys.

Income Tax Matters

Valeo, CRP, and the Foundation are not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code, are exempt from federal income taxes pursuant to Section 501(a) of the Code and have not been classified as private foundations under Section 509(a) of the Code.

Valeo, CRP and the Foundation's policies are to evaluate uncertain tax positions annually. Management has evaluated Valeo, CRP and the Foundation's tax positions and concluded that Valeo, CRP, and the Foundation had taken no uncertain tax positions that require adjustment to the consolidated financial statements.

The Form 990s filed by Valeo, CRP, and the Foundation are subject to examination by the Internal Revenue Service up to three years from the extended due date of each return. The Form 990s filed by Valeo, CRP, and the Foundation are no longer subject to examination for the fiscal years ended December 31, 2011 and prior.

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

1 - Organization and Summary of Significant Accounting Policies (Continued)

Concentration

The Organization receives a substantial amount of its support from patient fees and grants and contracts. If a significant reduction in the level of these revenues or delay in the timing of receipts were to occur, the Organization would curtail its programs and activities accordingly.

Risks and Uncertainties

The Organization routinely invests its surplus operating funds in money market funds. These funds generally invest in highly liquid U.S. government and agency obligations and various investment grade corporate obligations. Investments in money market funds are not insured or guaranteed by the U.S. government or by the underlying corporation; however, management believes that credit risk related to these investments is minimal.

The Organization maintains a significant portion of its total assets in a combination of bonds, fixed income securities, and other investment securities. Investment securities are exposed to various risks, such as interest rate, market fluctuation, and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in risks in the near term could material affect investments and the amounts reported in the consolidated statement of financial position.

Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

2 - Investments

Investments held by the Organization were as follows at December 31, 2015:

	Cost	Fair Value
Certificates of deposit	\$ 562,006	\$ 562,006
Equity mutual funds	695,824	641,999
Federal government securities	99,800	100,023
Municipal bonds	1,551,025	1,597,916
Corporate bonds	2,504,005	2,488,119
Fixed income funds	646,278	693,816
Money market funds	2,061,554	2,061,554
	<hr/>	<hr/>
Total operating investments	\$ 8,120,492	\$ 8,145,433
	<hr/>	<hr/>

Interest and investment income consisted of the following for the year ended December 31, 2015:

Interest and dividends	\$ 168,396
Other interest expense	5,385
Realized gains	376,968
Unrealized loss	(415,093)
	<hr/>
Total interest and investment income	\$ 135,656
	<hr/>

3 - Fair Value Measurement

The disclosure provisions of the Fair Value Measurements and Disclosures Topic of the Financial Accounting Standards Board Accounting Standards Codification (FASB ASC 820) establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

3 - Fair Value Measurement (Continued)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

Level 1	Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;
Level 2	Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;
Level 3	Prices or valuations that require inputs that are both significant to fair value measurement and unobservable.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2015.

Mutual funds, federal government securities, corporate and municipal bonds, fixed income funds, and money market funds: Valued at the closing price reported in the active market in which the individual securities are traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The availability of observable market data is monitored to assess the appropriate classification of financial instruments with the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the end of the reporting period.

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

3 - Fair Value Measurement (Continued)

Fair value of assets measured on a recurring basis at December 31, 2015 is as follows:

Description	Fair Value	Fair Value Measurements at Reporting Date Using		
		Level 1	Level 2	Level 3
Equity mutual funds:				
Diversified emerging markets	\$ 43,957	\$ 43,957	\$ -	\$ -
Foreign small/mid value	39,295	39,295	-	-
Foreign large blend	34,554	34,554	-	-
Large value	66,531	66,531	-	-
Large growth	89,293	89,293	-	-
Large blend	163,516	163,516	-	-
Mid-cap value	28,305	28,305	-	-
Mid-cap growth	25,822	25,822	-	-
Mid-cap blend	57,232	57,232	-	-
Small value	47,386	47,386	-	-
Small growth	15,386	15,386	-	-
Small blend	30,722	30,722	-	-
Federal government securities	100,023	100,023	-	-
Municipal bonds:				
NA credit rating	60,789	60,789	-	-
A1 credit rating	166,023	166,023	-	-
A2 credit rating	282,391	282,391	-	-
AA1 credit rating	76,640	76,640	-	-
AA2 credit rating	161,978	161,978	-	-
AA3 credit rating	259,460	259,460	-	-
AAA credit rating	53,478	53,478	-	-
A+ credit rating	129,547	129,547	-	-
A credit rating	407,610	407,610	-	-
Corporate bonds:				
NA credit rating	544,186	544,186	-	-
A1 credit rating	508,235	508,235	-	-
A2 credit rating	395,845	395,845	-	-
A3 credit rating	160,504	160,504	-	-
AA1 credit rating	49,808	49,808	-	-
AA2 credit rating	257,255	257,255	-	-
AA3 credit rating	54,403	54,403	-	-
BA3 credit ratings	81,000	81,000	-	-
BAA1 credit ratings	230,511	230,511	-	-
BAA2 credit rating	206,372	206,372	-	-
Fixed income funds:				
Ultrashort bond	376,623	376,623	-	-
Treasury bond	317,193	317,193	-	-
Money market funds	2,061,554	2,061,554	-	-
Total	\$ 7,583,427	\$ 7,583,427	\$ -	\$ -

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

3 - Fair Value Measurement (Continued)

There were no transfers between the levels during the year. The Organization's policy is to only recognize transfers in and out of the levels at the end of the fiscal year; interim changes in the fair value inputs are not recognized.

4 - Accounts Receivable

Net accounts receivable consisted of the following at December 31, 2015:

Gross accounts receivable	\$ 1,967,083
Allowance for doubtful accounts	(137,332)
Allowance for contractual adjustments	(318,647)
	<hr/>
Total accounts receivable, net	\$ 1,511,104
	<hr/>

5 - Property and Equipment

Property and equipment consisted of the following at December 31, 2015:

Land	\$ 799,003
Buildings	11,831,684
Real estate leasehold	123,676
Leasehold improvements	247,984
Office equipment	3,310,227
Motor vehicles	496,968
	<hr/>
Total property and equipment	16,809,542
Less accumulated depreciation	(8,847,211)
	<hr/>
Total property and equipment, net of accumulated depreciation	\$ 7,962,331
	<hr/>

Depreciation expense for the Organization for the year ended December 31, 2015 was \$ 700,469.

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

6 - Operating Leases

The Organization leases certain office facilities and equipment under operating lease agreements. Under the terms of these leases, the facilities and the equipment remain the property of the lessor and, accordingly, are not recorded as an asset. Rental expense incurred under these leases was \$ 88,643 during the year ending December 31, 2015. Future annual minimum rental payments are as follows:

2016	\$ 70,051
2017	56,004
2018	43,413
2019	<u>15,318</u>
	<u>\$ 184,786</u>

7 - Long-Term Debt

In 1991, the construction of a facility and the purchase of land and a building for Valeo Recovery Center were financed through Certificates of Participation issued by Shawnee County, Kansas (the County). Valeo is the sub-lessee and the County is the lessee in the transaction which is, in substance, a capital lease. In June 1994, the County issued \$ 1,215,000 in Certificates of Participation for the purpose of advance refunding the remaining principal of the Series 1991 issue.

In February 1999, the County issued \$ 3,375,000 in Certificates of Participation Series 1999A, at a discount of \$ 69,945, for the purpose of refunding the 1994 Certificates of Participation and to finance the cost of the expansion of certain facilities. The 1999A Certificates of Participation require annual principal payments and were set to expire in 2019.

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

7 - Long-Term Debt (Continued)

In August 2005, the County issued Certificates of Participation Series 2005, at a discount of \$ 33,742, for the purpose of refunding the 1999A Certificates of Participation. The 2005 Certificates of Participation require annual principal payments and expire in 2017. They bear an interest rate from 3.9% to 4.0%. The discount of the 2005 bonds is also being amortized over the life of the bonds. The balance due at December 31, 2015 was \$ 485,000, less the cumulative discount of \$5,039. Amortization of the discount charged to interest expense was \$ 3,018 in 2015. Maturities of long-term debt are as follows:

2016	\$ 240,000
2017	245,000
	<hr/>
Total debt	485,000
Less:	
Discount on long-term debt	(5,039)
Current portion of long-term debt	(240,000)
	<hr/>
Long-term debt, less current portion, net of discount	<u>\$ 239,961</u>

8 - Board Designated Net Assets

Valeo has designated a portion of net assets to provide for the repayment of principal and interest on the Certificates of Participation and for the accrued health insurance liability. Funds designated by the Board of Directors for CRP are equal to approximately seven months of operating expenses.

The amounts designated at December 31, 2015 are as follows:

Bond payments - principal and interest	\$ 631,368
Health insurance liability	105,668
Board designated investments	848,545
	<hr/>
Total designated net assets	<u>\$ 1,585,581</u>

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

9 - Pension Plan

The Organization has a 401(k) Plan (the Plan) to provide retirement benefits for its employees. The Plan covers regular part-time and full-time employees with one year of service. Employees may contribute from their annual compensation to the Plan, limited to a maximum annual amount as set periodically by the Internal Revenue Service. Valeo contributes 50% of up to the first 4% of gross compensation that an employee contributes to the Plan. All matching contributions vest on years of continuous service. An employee is 100% vested after six years of credited service. In addition, the Plan provides for discretionary profit-sharing contributions as determined by the Board of Directors. Such contributions to the Plan are allocated among eligible participants in the proportion of their salaries to the total salaries of all participants.

The Organization's matching contributions to the Plan were \$ 143,859 and profit-sharing was \$ 69,137 for the year ended December 31, 2015.

10 - Functional Expenses

The Organization's expenses by function are as follows for the year ended December 31, 2015:

Administration and overhead	\$ 2,626,763
Mental health services	12,905,876
Medical services	1,988,747
Valeo Recovery Center	2,418,334
Payments to other organizations	<u>2,213,567</u>
Total expenses	<u><u>\$ 22,153,287</u></u>

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

11 - Payments to Other Organizations

The Organization's payments to other organizations for the year ended December 31, 2015 consist of the following:

Breakthrough House	\$ 381,556
Family Service and Guidance Center	1,580,554
Kanza Mental Health Center	58,658
Pawnee Mental Health Center	<u>192,799</u>
Total payments to other organizations	<u><u>\$ 2,213,567</u></u>

12 - Risk Management

The Organization participates in a partially self-funded health insurance program administered by Blue Cross Blue Shield. A monthly premium is paid for stop-loss coverage and includes an amount for administrative costs. The maximum liability for the Organization for each individual covered is \$ 75,000 per plan year with an aggregate plan maximum liability of approximately \$ 1,780,833.

The Organization made claim payments of \$ 1,366,621 during the year ended December 31, 2015. At December 31, 2015, the Organization had recorded a combined liability of \$ 107,528 for estimated self-insured liability claims which are included in other accrued expenses on the consolidated statement of financial position.

13 - Subsequent Events

Subsequent events have been evaluated by management of the Organization through the date of the independent auditor's report, which is the date that the consolidated financial statements are available to be issued.

Subsequent to December 31, 2015, Medicaid reimbursements were decreased by the State of Kansas by 4% beginning July 1, 2016. This represents a decrease in annual revenue of approximately \$ 250,000 for 2016 and \$ 500,000 in 2017 for the Organization.

SUPPLEMENTARY INFORMATION

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

December 31, 2015

	Valeo	CRP	The Foundation	Eliminations	Combined Total
<u>ASSETS</u>					
Current assets:					
Cash and cash equivalents	\$ 1,052,946	\$ 328,990	\$ 98,238	\$ -	\$ 1,480,174
Operating investments	7,196,425	-	100,463	-	7,296,888
Accounts receivable, net	1,326,845	157,278	26,981	-	1,511,104
Interest receivable	35,672	2,913	111	-	38,696
Grants receivable	92,704	-	-	-	92,704
Other receivable	191,590	11,737	-	-	203,327
Prepaid expenses	473,878	14,476	-	-	488,354
Due from affiliates	56,113	-	-	(56,113)	-
Total current assets	10,426,173	515,394	225,793	(56,113)	11,111,247
Cash and cash equivalents, board designated	631,368	-	-	-	631,368
Operating investments, board designated	-	848,545	-	-	848,545
Property and equipment, net of accumulated depreciation	7,382,662	579,669	-	-	7,962,331
Other assets:					
Financing costs, net of accumulated amortization	24,032	-	-	-	24,032
Total assets	<u>\$ 18,464,235</u>	<u>\$ 1,943,608</u>	<u>\$ 225,793</u>	<u>\$ (56,113)</u>	<u>\$ 20,577,523</u>
<u>LIABILITIES AND NET ASSETS</u>					
Current liabilities:					
Current portion of long-term debt	\$ 240,000	\$ -	\$ -	\$ -	\$ 240,000
Accounts payable	110,225	14,505	-	-	124,730
Accrued payroll	654,221	38,006	-	-	692,227
Accrued vacation	559,174	26,029	-	-	585,203
Other accrued expenses	224,246	6,406	-	-	230,652
Unearned revenue	199,681	-	-	-	199,681
Due to affiliates	-	33,113	23,000	(56,113)	-
Total current liabilities	1,987,547	118,059	23,000	(56,113)	2,072,493
Long-term debt, less current portion, net of discount	239,961	-	-	-	239,961
Total liabilities	2,227,508	118,059	23,000	(56,113)	2,312,454
Net assets:					
Unrestricted:					
Board designated	737,036	848,545	-	-	1,585,581
Undesignated	15,487,110	977,004	202,793	-	16,666,907
Temporarily restricted	12,581	-	-	-	12,581
Total net assets	16,236,727	1,825,549	202,793	-	18,265,069
Total liabilities and net assets	<u>\$ 18,464,235</u>	<u>\$ 1,943,608</u>	<u>\$ 225,793</u>	<u>\$ (56,113)</u>	<u>\$ 20,577,523</u>

See accompanying independent auditor's report.

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

CONSOLIDATING STATEMENT OF ACTIVITIES

Year Ended December 31, 2015

	Valeo	CRP	The Foundation	Eliminations	Combined Total
Unrestricted net assets:					
Revenues and support:					
Net patient fees	\$ 14,106,003	\$ 1,515,460	\$ -	\$ -	\$ 15,621,463
State mental health funds	1,812,444	-	-	-	1,812,444
Federal grants and contracts	3,303,594	-	-	-	3,303,594
Shawnee County taxes	1,555,785	-	-	-	1,555,785
City of Topeka taxes	280,000	-	-	-	280,000
Management fees	231,757	-	-	(231,757)	-
Interest and investment income	123,849	11,344	463	-	135,656
Donations	-	-	34,088	-	34,088
Miscellaneous	427,822	36,899	135	-	464,856
Net assets released from restriction - program support	419	-	-	-	419
Total revenues and support	21,841,673	1,563,703	34,686	(231,757)	23,208,305
Expenses:					
Salaries and fringe benefits	14,960,872	1,048,911	-	(231,757)	15,778,026
Payments to other organizations	2,213,567	-	-	-	2,213,567
Depreciation and amortization	652,817	58,953	-	-	711,770
Telephone and utilities	525,428	52,012	-	-	577,440
Food and client supplies	411,917	87,175	-	-	499,092
Maintenance and repairs	347,617	-	-	-	347,617
Meetings and travel	224,029	4,655	1,313	-	229,997
Rents	72,768	-	-	-	72,768
Advertising	128,855	9,561	-	-	138,416
Printing and postage	39,957	43	821	-	40,821
Professional services	253,852	41,365	-	-	295,217
General and professional liability insurance	89,328	8,212	-	-	97,540
Seminars	71,925	1,004	-	-	72,929
Office supplies	84,822	20,929	23	-	105,774
Data processing supplies and support	430,612	33,901	-	-	464,513
Interest expense	14,300	-	-	-	14,300
Client transportation	63,807	17,762	-	-	81,569
Medical supplies	31,061	205	-	-	31,266
Medical services	20,994	-	-	-	20,994
Dues and memberships	46,566	403	190	-	47,159
Non-capital equipment	42,189	10,704	-	-	52,893
Property insurance	96,977	20,989	-	-	117,966
Books and library materials	5,031	281	-	-	5,312
Miscellaneous	118,963	15,647	1,731	-	136,341
Total expenses	20,948,254	1,432,712	4,078	(231,757)	22,153,287
Change in unrestricted net assets	893,419	130,991	30,608	-	1,055,018
Temporarily restricted net assets:					
Contributions	13,000	-	-	-	13,000
Net assets release from restriction - program support	(419)	-	-	-	(419)
Change in temporarily restricted net assets	12,581	-	-	-	12,581
Change in net assets	906,000	130,991	30,608	-	1,067,599
Net assets, beginning of year	15,330,727	1,694,558	172,185	-	17,197,470
Net assets, end of year	\$ 16,236,727	\$ 1,825,549	\$ 202,793	\$ -	\$ 18,265,069

See accompanying independent auditor's report.

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2015

Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Award Amount	Expenditures	Amounts Passed on to Subrecipients
U.S. Department of Agriculture:					
Passed through Kansas Department of Education:					
Child & Adult Care Food Program	10.558	-	\$ 11,783	\$ 11,783	\$ -
U.S. Department of Housing and Urban Development:					
Supportive Housing Project	14.235	KS0061BP0310000	106,765	7,376	-
Supportive Housing Project	14.235	KS00061LPO31404	36,266	32,145	-
Homeless Assistance Project- Continuum of Care	14.267	KS0076B7P031100	109,491	44,944	-
Passed through Community Action, Inc.:					
Supportive Housing Project	14.235	FY15	63,908	57,768	-
Supportive Housing Project	14.235	FY16	63,908	5,275	-
Total U. S. Department of Housing and Urban Development				147,508	-
U.S. Department of Justice:					
Passed through Kansas Criminal Justice Coordinating Council:					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15-JAG-28	91,189	31,325	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	16-JAG-28	91,323	11,001	-
Total U.S. Department of Justice				42,326	-
U.S. Department of Health and Human Services:					
Passed through Kansas Department for Aging and Disability Services:					
PATH Block Grant	93.150	PATH 15-023	92,956	40,838	-
PATH Block Grant	93.150	PATH 16-023	91,359	61,697	-
CABHIH - Kansas Project	93.243	T1026045	325,561	17,401	-
Substance Abuse Prevention and Treatment Block Grant	93.959	ADT 05-05-04	851,859	851,859	-
Community Mental Health Services Block Grant	93.958	MHCC 15-023	398,749	199,375	164,119
Community Mental Health Services Block Grant	93.958	MHCC 16-023	532,959	266,480	164,119
Total U.S. Department of Health and Human Services				1,437,650	328,238
Corporation for National & Community Service:					
Passed through Kansas State Department of Education:					
AmeriCorps	94.006	12AFHKS0010013	61,515	21,241	-
Total expenditures of federal awards				\$ 1,660,508	\$ 328,238

See accompanying notes to schedule of expenditures
of federal awards.

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2015

1 - General

The accompanying schedule of expenditures of federal awards presents the activity of all federal programs of Valeo. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule.

2 - Basis of Accounting

The accompanying schedule of expenditures of federal awards is presented using the accrual basis of accounting. Valeo has not elected to use the ten percent de minimis indirect cost rate as allowed under the Uniform Guidance.

3 - Relationship to Consolidated Financial Statements

Federal awards received are reported in the consolidated financial statements as grants on the consolidated statement of activities.

4 - Difference in Presentation of Property and Equipment

The accompanying schedule of expenditures of federal awards presents property and equipment acquisitions as expenditures under the definition of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Regulations, Cost Principles, and Audit Requirement for Federal Awards*. The consolidated financial statements present property and equipment acquisitions as assets in accordance with accounting principles generally accepted in the United States of America.

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2015

Section I. Summary of Independent Auditor's Results

Consolidated Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	None
Significant deficiencies identified that are not considered to be material weaknesses	None reported
Noncompliance material to consolidated financial statements noted	None

Federal Awards

Type of auditor's report issued on compliance for major programs	Unmodified
Internal control over major programs:	
Material weaknesses identified	None
Significant deficiencies identified that are not considered to be material weaknesses	None reported
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?	No

Identification of major programs:

<u>CDFA Number</u>	<u>Name of Federal Program</u>
93.958	Substance Abuse Prevention and Treatment Block Grant

VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section I. Summary of Independent Auditor's Results (Continued)

Dollar threshold used to distinguish between type A and type B programs	\$ 750,000
Auditee qualified as a low-risk auditee	No

Section II. Financial Statement Findings	None
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Section III. Findings and Questioned Costs for Federal Awards	None
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VALEO BEHAVIORAL HEALTH CARE, INC.,
VALEO CRP, INC. AND THE VALEO FOUNDATION

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS

December 31, 2015

None.



BERBERICH TRAHAN & CO., P.A.
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Boards of Directors

Valeo Behavioral Health Care, Inc., Valeo CRP, Inc. and The Valeo Foundation
Topeka, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Valeo Behavioral Health Care, Inc. (Valeo), Valeo CRP, Inc. (CRP) and The Valeo Foundation (the Foundation) (collectively, the Organization) which comprise the consolidated statement of financial position as of December 31, 2015, and the related consolidated statements of activities and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated July 1, 2016. The financial statements of CRP and the Foundation were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Valeo's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Valeo's internal control. Accordingly, we do not express an opinion on the effectiveness of Valeo's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Valeo's consolidated financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Valeo's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Valeo's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Valeo's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Berwick Trahan + Co., P.A.

July 1, 2016
Topeka, Kansas



BERBERICH TRAHAN & CO., P.A.
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
THE MAJOR FEDERAL PROGRAM AND REPORT ON
INTERNAL CONTROL OVER COMPLIANCE**

Boards of Directors

Valeo Behavioral Health Care, Inc., Valeo CRP, Inc. and The Valeo Foundation:

Report on Compliance for the Major Federal Program

We have audited Valeo Behavioral Health Care, Inc.'s (Valeo's), Valeo CRP, Inc.'s (CRP's) and The Valeo Foundation's (the Foundation's) (collectively, the Organization's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Valeo's major federal programs for the year ended December 31, 2015. Valeo's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The Organization's basic financial statements include the operations of CRP and the Foundation, related parties for Valeo, both of which did not receive federal awards and are not included in the Organization's schedule of expenditures of federal awards during the year ended December 31, 2015. Our audit, described below, did not include the operations of CRP and the Foundation because these entities did not expend federal awards.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for Valeo's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Valeo's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of Valeo's compliance.

Opinion on the Major Federal Program

In our opinion, Valeo complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2015.

Report on Internal Control Over Compliance

Management of Valeo is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Valeo's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Valeo's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Berwick Trahan + Co., P.A.

July 1, 2016
Topeka, Kansas